

The Honorable John C. Coughenour

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON AT SEATTLE

3rd AVE SW LLC and JHA FAMILY LLC,

Plaintiffs,

v.

RYAN JIMENEZ, ODIN PROPERTY TAX
ADVOCATES LLC, a Colorado limited liability
company, and KING COUNTY, a political
subdivision,

Defendants.

No. 24-cv-00552-JCC

DECLARATION OF DEFENDANT
RYAN JIMENEZ IN SUPPORT OF
MOTION FOR SUMMARY
JUDGMENT

I, Ryan Jimenez, declare under penalty of perjury under the laws of the State of
Washington that, to the best of my knowledge, the foregoing is true and correct:

1. I am over the age of 18 years, and I am competent to testify as to the matters
stated herein.

2. I am employed as a Commercial Appraiser II in the King County Assessor's
Office. I have been in this position since 2021. I have been working for the King County
Assessor's Office since 2016, beginning as a Residential Appraiser I.

3. Plaintiff's Complaint in this case arises out of my valuation of three of his
properties for property tax purposes. In this declaration, I will use the last four numbers of each

JIMENEZ DECLARATION - 1
No. 24-cv-00552-JCC

Bundy Law Group, PLLC
P.O. Box 2543
Bellingham, WA 98227
(206) 372-3627

1 of these properties' parcel numbers when discussing them. The first property Plaintiff complains
2 about is 9058. Plaintiff's Complaint claims (among other things) that the parcel is "unbuildable
3 because it does not have access to sewer" I had multiple communications with Plaintiff's
4 representative Siddharth Jha about that issue. While it is accurate that the parcel does not have a
5 sewer line in place nearby, it is not accurate that one could not potentially be hooked up. In my
6 discussions with Mr. Jha, he claimed that the cost of hooking up to a sewer line would be too
7 expensive to make development feasible. I followed our office's normal practice and asked him
8 to provide documentation from a third-party expert to estimate the cost of hooking up to a sewer
9 line. I made two additional requests in email in late 2022. Mr. Jha never produced any such
10 documentation. Nevertheless, after further research on my own, I lowered the valuation of the
11 parcel to reflect my best ~~guess~~ adjustment on the cost of hooking up to an available sewer line.

12 4. The other parcels that plaintiff complains about are 9089 and 9036 ("the Burien
13 properties"). Plaintiff claims that "[t]he Burien properties don't have access and are essentially
14 landlocked" and that they cannot be developed for any use. These claims are not accurate. First,
15 it is my understanding that no properties in Washington state are permitted to be "landlocked";
16 some form of access must always be permitted and, in fact, there is a road to the property. While
17 the road was narrower that it may have needed to have been under the zoning designation, CC2, I
18 understood that the City of Burien (the government that would be responsible for permitting any
19 development) would probably have some leeway in what could be done with the two parcels and
20 that acquiring an easement for access is issues between property owners. In the end, I reduced
21 the valuations of these two parcels to take into account the lack of main street frontage in
22 addition to wetlands on the parcels.

1 5. Plaintiff's Complaint claims that I was not legally authorized to do appraisals in
2 Washington. That is false. I have been accredited by the Washington State Department of
3 Revenue since 2017 to perform duties by the assessor. This is the only requirement by
4 Washington State to complete assessment appraisals. An appraisal license is not a requirement
5 and is typically acquired as supplemental certifications for the work completed by the assessor's
6 office. My accreditation has been consistently valid during my employment with no lapses.

7 6. Regarding my side business, Odin LLC, plaintiff's Complaint makes numerous
8 false claims. First, he claims that it violated the law because I did not receive approval from the
9 County to do outside work. Exhibit A to this declaration are true and correct copies of emails
10 that show that claim to be false – I did request and receive such approval, in writing.

11 7. Second, Plaintiff's case is premised on the allegations that I illegally tried to force
12 him to pay Odin as a "shakedown" and other such slanderous language. And that when he
13 refused to hire Odin, I punished him by increasing his properties' valuations. These allegations
14 are all false. I never said any such thing. These parcels' valuations were the result of my
15 expertise, experience and exercising my best judgment as an appraiser.

16 8. Third, I incorporated Odin LLC as a tax consulting company in 2020 in Colorado
17 because I got my clients from there. I have done about 10 projects with Odin, all of these with
18 Colorado clients. Since I was working in Washington on Colorado business, it was my
19 understanding that I was required to also incorporate in Washington for tax purposes. However,
20 I never did any projects with Odin in Washington and I never intended to do any such work in
21 Washington.

DATED this 20th day of May, 2025 in Seabeck, Washington.

Ryan Jimenez
Ryan Jimenez

EXHIBIT A



King County

Department of Assessments

King County Administration Bldg.
500 Fourth Avenue, ADM-AS-0708
Seattle, WA 98104-2384

(206) 263-2300 FAX (206) 296-0595

Email: assessor.info@kingcounty.gov

<http://www.kingcounty.gov/assessor/>

John Wilson
Assessor

Date:

TO: John Wilson, Assessor

VIA: Richard Watson, Director, Administrative Services Division

FM: [Title]

Subject: King County Code of Ethics Reminder, Notification of Outside Employment, and Deputy Assessor Employment

In accordance with the King County Code and Employee Code of Ethics, and RCW 36.21.011 I hereby submit the following annual notification: [Please check below]

☐ I currently hold new external/outside employment from the Department of Assessments and do hereby submit the following for review: (Use another page if necessary)

External Employer/Business Name:

Basic description of external/outside job duties and/or functions:

Location of Work (Enter County and City):

Start Date:

External/outside employment duration and weekly work schedule:

Other information that would enable the Assessor to make a determination as to whether an actual or potential conflict of interest exists in accordance with the King County Code and Employee Code of Ethics:

Employee Signature:

Date:

Assessor Review: _____

Date: _____

For Administrative Services Division Use:

Response to Employee: ☐ Y ☐ N [Enter Y/N] Date: _____

Duty to notify additional information

Basic description of external/outside job duties and/or functions:

To work/own a business that represents Taxpayers in the state and only the state of Colorado in appeal hearings for their property valuations. No appraisal work would be done rather just advocacy/representation on behalf of the taxpayer. Accounting, marketing, report writing, and phone in hearings (on days off).

Location of Work:

Work will be contained to only properties in the state of Colorado. Counties include Denver, Teller, El Paso, and Boulder County. Work will be done remotely in home office.

External/outside employment duration and weekly work schedule:

Permanent; Work being done during days off from County employment and nights.

EXHIBIT B

BUSINESS INFORMATION

Business Name:

ODIN PROPERTY TAX ADVOCATES LLC

UBI Number:

604 573 142

Business Type:

FOREIGN LIMITED LIABILITY COMPANY

Business Status:

TERMINATED

Principal Office Street Address:

31900 104TH AVE SE APT B201, AUBURN, WA, 98092-2910, UNITED STATES

Principal Office Mailing Address:

31900 104TH AVE SE APT B201, AUBURN, WA, 98092-2910, UNITED STATES

Expiration Date:

01/31/2022

Jurisdiction:

UNITED STATES, COLORADO

Formation/ Registration Date:

01/24/2020

Period of Duration:

PERPETUAL

Inactive Date:

05/03/2022

Nature of Business:

ANY LAWFUL PURPOSE

REGISTERED AGENT INFORMATION

Registered Agent Name:

ODIN PROPERTY TAX ADVOCATES

Street Address:

31900 104TH AVE SE APT B201, AUBURN, WA, 98092-2910, UNITED STATES

Mailing Address:

GOVERNORS

Title	Governors Type	Entity Name	First Name	Last Name
GOVERNOR	INDIVIDUAL		RYAN	JIMENEZ



Summary

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Details			
Name	Odin Property Tax Advocates LLC, Delinquent June 1, 2022		
Status	Delinquent	Formation date	01/17/2020
ID number	20201046233	Form	Limited Liability Company
Periodic report month	January	Jurisdiction	Colorado
Principal office street address	1942 Broadway St. STE 314C, Boulder, CO 80302, United States		
Principal office mailing address	1942 Broadway St. STE 314C, Boulder, CO 80302, United States		

Registered Agent	
Name	Northwest Registered Agent, LLC.
Street address	1942 Broadway St. STE 314C, Boulder, CO 80302, United States
Mailing address	1942 Broadway St. STE 314C, Boulder, CO 80302, United States

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